

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

IN RE NEW JERSEY TAX SALES
CERTIFICATES ANTITRUST LITIG.

Civil Action No. 12-1893 (MAS) (TJB)


ORDER

This matter comes before the Court on several of Defendants' motions to dismiss the First Amended Consolidated Master Class Action Complaint or stay the Action. (ECF Nos. 340, 341, 345, 347.) Defendants BBX Capital Corp., Fidelity Tax, LLC, Heartwood 55, LLC, Michael G. Deluca, Gary I. Branse, David Jelley (collectively, "BankAtlantic Defendants"), PAM Investors, Patrick Caraballese (collectively, "PAM Defendants"), Crestar Capital LLC ("Crestar"), CCTS Capital LLC ("CCTS"), William S. Green ("Green") (collectively, "Crestar Defendants"), and Mooring Tax Asset Group, LLC ("Mooring") (collectively, "Joint Defendants") have filed a joint motion to dismiss. (ECF No. 341.) Defendants Joseph Wolfson, Richard Simon Trustee, and Betty Simon Trustee, LLC ("Wolfson Defendants") (collectively, with Joint Defendants, "Moving Defendants") have moved to join in certain arguments asserted by the Joint Defendants. (ECF No. 345.) The Crestar Defendants have also submitted a separate motion to dismiss. (ECF No. 340.) Last, Defendant Michael Mastellone has moved to stay the Action. (ECF No. 347.) Plaintiffs have filed Opposition. (ECF No. 353.) Moving Defendants and Mastellone have filed Reply Briefs. (ECF Nos. 356, 357, 358, 359.)

The Court has carefully considered the parties' submissions and decided the matter without oral argument pursuant to Local Civil Rule 78.1. For the reasons set forth in the Court's Opinion, and other good cause shown,

IT IS, on this 31st day of October, 2014, **ORDERED** that:

- 1) Moving Defendants' motions to dismiss are GRANTED with respect to the following claims, and those claims are dismissed with prejudice:
 - a) Count Three (Violation of the New Jersey Tax Lien Law, N.J. Stat. Ann § 54: 5-63.1); and
 - b) Count Five (Unjust Enrichment);
- 2) Moving Defendants' motions to dismiss are DENIED with respect to all other claims; and
- 3) Defendant Mastellone's motion to stay is DENIED.



MICHAEL A. SHIPP
UNITED STATES DISTRICT JUDGE